

COUNTY OF WOODSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2014

County of Woodson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Woodson County
Yates Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Woodson County, Yates Center, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Woodson County, Yates Center, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Woodson County, Yates Center, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Woodson County, Yates Center, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated March 30, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Woodson County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlottbeck and Burns, LLC

March 30, 2015

Woodson County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2014

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 288,401		1,546,361	1,378,865	455,897	37,716	493,613
Special Purpose:								
Ambulance		25,045		217,974	228,315	14,704	3,301	18,005
Appraiser's Cost		2,481		75,045	50,440	27,086	32	27,118
Conservation District		195		20,103	19,800	498		498
Direct Election		26,440		41,553	44,956	23,037		23,037
Economic Development		14,714		44,423	39,746	19,391		19,391
Employee Benefits		75,904		792,079	754,791	113,192	483	113,675
Extension Council		783		115,713	115,000	1,496		1,496
Fair		32		3,042	3,000	74		74
Fair Building		7		7,847	7,750	104		104
4-H Building Maintenance		10,685		34,938	34,731	10,892	1,567	12,459
Health		261		28,424	28,000	685		685
Historical Society		60		9,046	9,000	106		106
Mental Health		276		35,535	35,000	811		811
Intellectual Disability		189		23,336	23,000	525		525
Noxious Weed	(2)	7,334	42	77,486	64,481	20,381	547	20,928
Planning Board		143		145	3	285		285
Reappraisal		10,132		142,942	128,545	24,529	2,318	26,847
Road and Bridge	(2)	31,123	2,537	1,596,530	1,459,733	170,457	58,760	229,217
Rural Fire District No. 1	(2)	9,365	348	106,640	100,026	16,327	2,937	19,264
Service Program for the Elderly		17,788		38,801	36,606	19,983		19,983
Special Alcohol Program		9,336		5,505	5,500	9,341		9,341
Special Bridge		81,050		75,038	529	155,559		155,559
Special Liability		39,498		19,635	35,998	23,135		23,135
Special Park and Recreation		11,256		2,878		14,134		14,134
Tourism and Convention Promotion		11,144		7,640	6,058	12,726		12,726
Special Ambulance Equipment		111,422		19,000		130,422		130,422
Special Equipment Reserve		262,255		107,968	52,113	318,110		318,110
Special Noxious Weed		127,952		45,000		172,952		172,952
Special Machinery		168,801		325,001	144,668	349,134		349,134
Special Rural Fire Equipment		51,699		27,467	12,554	66,612		66,612
Rural Fire District Donations		8,528		6,124	2,408	12,244	30	12,274
Emergency Telephone Service		66,889		49,915	11,710	105,094	572	105,666
Business:								
Solid Waste		82,277		357,250	308,329	131,198	7,057	138,255

The notes to the financial statements are an integral part of this statement.

Woodson County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:							
Motor Vehicle Operating	28,235		34,101	34,637	27,699		27,699
Prosecuting Attorney Training	4,081		666	50	4,697		4,697
Special Law Enforcement Trust	5,587		6,492	4,775	7,304	452	7,756
Conceal and Carry Permit Fees	3,782		488		4,270		4,270
Register of Deeds Technology	4,723		5,362	2,684	7,401		7,401
Sheriff's Special Donations	4,560			191	4,369		4,369
Juvenile Intake Grant	1,567				1,567		1,567
Community Development Block Grant	3,032				3,032		3,032
FEMA Grant	3,954				3,954		3,954
LEPP Grant	100		175		275		275
Other Grants	1,919				1,919		1,919
Total Primary Government (1)	<u>1,615,005</u>	<u>2,927</u>	<u>6,053,668</u>	<u>5,183,992</u>	<u>2,487,608</u>	<u>115,772</u>	<u>2,603,380</u>
Composition of Cash:							
Cash Items							425
Certificates of Deposit							1,500,000
Demand Deposits							5,507,964
Less: Agency Funds						(4,405,015)
Adjustment for Rounding							6
Total Primary Government (1)							<u>2,603,380</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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December 31, 2014

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

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2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The County did not amend any budgets during the 2014 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Rural Fire District Donations Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

County of Woodson, Kansas
Notes to Financial Statements
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Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

The County held no investments as of December 31, 2014.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

County of Woodson, Kansas
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Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods". All deposits were legally secured at December 31, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$7,004,963 and the bank balance was \$7,007,963. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$252,000 was covered by federal depository insurance and the balance of \$6,944,862 was collateralized with pledged securities.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-800-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the

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Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Woodson County assessed valuation at July 1, 2014 was \$36,412,000. The County outstanding bond indebtedness at December 31, 2014 was \$159,327. The resulting legal debt margin was \$933,033. The preceding computation does not include motor vehicle valuation.

The County issued \$175,000 general obligation bonds on April 20, 2009 to finance the remodeling of the County's community building. The bonded indebtedness interest rate is 4.5%. The principal and interest will be paid back with annual installments over a thirty year period with the final payment due April 20, 2039.

Changes in long-term liabilities for the fiscal year were as follows:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020-24</u>	<u>2025-29</u>	<u>2030-34</u>	<u>2035-39</u>	<u>Totals</u>
General Obligation Bonds										
Community Building Renovation	3,574	3,715	3,902	4,078	4,261	24,327	30,338	37,810	47,323	159,328
Interest										
Community Building Renovation	7,170	7,029	6,842	6,666	6,483	29,393	23,382	15,910	6,595	109,470
Total Principal and Interest	<u>10,744</u>	<u>10,744</u>	<u>10,744</u>	<u>10,744</u>	<u>10,744</u>	<u>53,720</u>	<u>53,720</u>	<u>53,720</u>	<u>53,918</u>	<u>268,798</u>

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
Community Building Ren.	4.5	4/20/2009	175,000	4/20/2039	162,748		3,420	159,328	7,324
<u>Capital Leases:</u>									
2007 Cat Grader	3.31%	6/26/2008	137,512	6/26/2013	-			-	
2008 Track Loader	4.25%	3/26/2009	177,625	3/26/2014	38,545		38,545	-	1,638
Roll-Off Truck	4.00%	5/6/2010	114,300	5/5/2015	47,991		47,991	-	2,440
2 Sterling Dump Trucks	4.25%	3/19/2009	231,652	2/20/2014	50,115		50,115	-	2,130
Emergency Radio Equip.	4.00%	3/1/2012	80,000	2/10/2014	40,618		40,618	-	1,625
Total Capital Leases					177,269	-	177,269	-	7,833
Total Long-Term Debt					340,017	-	180,689	159,328	15,157

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560. Upon termination of employment of any elected official or employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Noxious Weed Fund	Special Noxious Weed Fund	\$ 45,000
Ambulance Fund	Special Ambulance Vehicle Fund	19,000
Special Auto Fund	General Fund	28,235
Rural Fire District Fund	Special Rural Fire Equipment Fund	25,000
Road and Bridge Fund	Special Machinery	325,000
General Fund	Special Equipment Reserve Fund	78,000
Election Fund	Special Equipment Reserve Fund	4,000
Reappraisal	Special Equipment Reserve Fund	25,000
Appraiser Cost	Special Equipment Reserve Fund	968
Special Equip Reserve	Appraiser Cost	25,000

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2014

Note 4 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

	<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a.	Torts, errors and omissions	Purchased Commercial Insurance	None
b.	Workers compensation and Health	Purchased Commercial Insurance	None
c.	Physical property loss and natural disasters	Purchased Commercial Insurance	None

Note 5 **Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 **Federal Financial Assistance**

During 2014, the County expended federal assistance from the following programs:

FEMA	\$ 63,342
In Lieu of Tax (Federal Reservoir)	12,556
Other small Grants	<u>2,468</u>
Total	<u>78,366</u>

Woodson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 1,544,514	1,378,865	165,649
Special Revenue:			
Ambulance	235,000	228,315	6,685
Appraiser's Cost	50,440	50,440	
Conservation District	19,800	19,800	
Direct Election	47,000	44,956	2,044
Economic Development	50,000	39,746	10,254
Employee Benefits	788,500	754,791	33,709
Extension Council	115,000	115,000	
Fair	3,000	3,000	
Fair Building	7,750	7,750	
4-H Building Maintenance	36,000	34,731	1,269
Health	28,000	28,000	
Historical Society	9,000	9,000	
Mental Health	35,000	35,000	
Intellectual Disability	23,000	23,000	
Noxious Weed	82,500	64,481	18,019
Planning Board	100	3	97
Reappraisal	142,260	128,545	13,715
Road and Bridge	1,566,910	1,459,733	107,177
Rural Fire District No. 1	109,000	100,026	8,974
Service Program for the Elderly	47,475	36,606	10,869
Special Alcohol Program	9,500	5,500	4,000
Special Bridge	180,000	529	179,471
Special Liability	58,000	35,998	22,002
Special Park and Recreation	14,850		14,850
Tourism and Convention Promotion	24,000	6,058	17,942
Emergency Telephone Service	75,000	11,710	63,290
Enterprise:			
Solid Waste	404,000	308,329	95,671
Totals	<u>5,705,599</u>	<u>4,929,912</u>	<u>775,687</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 832,646	915,839	965,442	(49,603)	
Motor Vehicle Tax	87,615	97,687	57,591	40,096	
Recreational Vehicle Tax	1,482	1,369	917	452	
Delinquent Tax	16,097	29,174	8,417	20,757	
16/20 M Truck Tax	15,878	15,381	16,654	(1,273)	
Countywide Sales Tax	215,434	232,414	213,000	19,414	
In Lieu of Tax	1,771	1,910	2,984	(1,074)	
Mineral Production Tax	3,471	1,332	4,000	(2,668)	
Interest on Tax	38,069	57,140	28,000	29,140	
Total Taxes	<u>1,212,463</u>	<u>1,352,246</u>	<u>1,297,005</u>	<u>55,241</u>	
Intergovernmental					
Federal Financial Assistance		55,770		55,770	
Local Alcoholic Liquor Tax	2,406	2,878	3,000	(122)	
Federal Land Use		125		125	
Total Intergovernmental	<u>2,406</u>	<u>58,773</u>	<u>3,000</u>	<u>55,773</u>	
Licenses, Fees, and Permits					
Mortgage Registration	28,332	70,916	22,000	48,916	
Officer Fees	20,430	21,307	17,000	4,307	
Diversion Fees	6,000	5,736	5,000	736	
Total Licenses, Fees, and Permits	<u>54,762</u>	<u>97,959</u>	<u>44,000</u>	<u>53,959</u>	
Use of Money and Property					
Interest on Investments	7,849	9,061	12,000	(2,939)	
Transfers					
Operating Transfers In	29,560	28,235	27,000	1,235	
Miscellaneous					
Other	3,064	87		87	
Total Cash Receipts / Revenue	<u>1,310,104</u>	<u>1,546,361</u>	<u>1,383,005</u>	<u>163,356</u>	
Expenditures and Transfers					
General Government					
County Commission					
Personal Services	33,553	34,188	34,000	(188)	
Contractual Services	6,875	6,316	6,000	(316)	
Commodities	233	303	500	197	
Reimbursed Expense		(195)		195	
Total County Commission	<u>40,661</u>	<u>40,612</u>	<u>40,500</u>	<u>(112)</u>	
County Clerk					
Personal Services	57,280	65,843	67,500	1,657	
Contractual Services	14,223	15,524	17,000	1,476	
Commodities	3,116	2,739	3,000	261	
Reimbursed Expense	(10)	(34)		34	
Total County Clerk	<u>74,609</u>	<u>84,072</u>	<u>87,500</u>	<u>3,428</u>	
County Treasurer					
Personal Services	74,917	72,373	91,000	18,627	
Contractual Services	16,481	19,000	17,000	(2,000)	
Commodities	5,684	4,252	7,600	3,348	
Reimbursed Expense	(988)	(1,039)		1,039	
Total County Treasurer	<u>96,094</u>	<u>94,586</u>	<u>115,600</u>	<u>21,014</u>	
County Attorney					
Personal Services	52,833	55,387	56,900	1,513	
Contractual Services	9,669	12,445	11,030	(1,415)	
Commodities	585	897	1,000	103	
Capital Outlay	714		650	650	
Reimbursed Expense	(6,937)				
Total County Attorney	<u>56,864</u>	<u>68,729</u>	<u>69,580</u>	<u>851</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Register of Deeds					
Personal Services	\$	43,438	43,360	48,600	5,240
Contractual Services		5,230	2,194	5,700	3,506
Commodities		1,774	1,259	2,100	841
Total Register of Deeds		50,442	46,813	56,400	9,587
Indigent Defense					
Contractual Services		39,465	43,497	42,795	(702)
Unified Court					
Contractual Services		15,437	14,576	18,905	4,329
Commodities		8,494	3,447	2,750	(697)
Capital Outlay			2,700	3,000	300
Reimbursed Expense	(4,961)	(9,387)		9,387
Total Unified Court		18,970	11,336	24,655	13,319
Courthouse General					
Personal Services		20,804	21,141	23,100	1,959
Contractual Services		101,194	126,061	126,000	(61)
Commodities		13,805	14,862	26,250	11,388
Capital Outlay		81,131	53,379	140,000	86,621
Reimbursed Expense	(7,078)	(4,583)		4,583
Total Courthouse General		209,856	210,860	315,350	104,490
Planning Commission					
Grant Expenditures					
Capital Outlay			55,000		(55,000)
Total General Government		586,961	655,505	752,380	96,875
Public Safety					
Sheriff					
Personal Services		256,077	267,599	242,000	(25,599)
Contractual Services		69,131	52,858	53,000	142
Commodities		47,477	71,711	71,000	(711)
Capital Outlay		32,220	49,756	58,000	8,244
Reimbursed Expense	(3,189)	(25,492)	(20,000)	5,492
Total Sheriff		401,716	416,432	404,000	(12,432)
Sheriff - Dispatch					
Personal Services		129,565	121,433	129,000	7,567
Contractual Services		704	2,959	4,500	1,541
Commodities		1,252	3,675	5,500	1,825
Reimbursed Expense	(20,000)			
Total Sheriff - Dispatch		111,521	128,067	139,000	10,933
Sheriff - Corrections					
Contractual Services		19,225	46,165	99,000	52,835
Commodities		2,179	9,152	8,000	(1,152)
Reimbursed Expense	(141)			
Total Sheriff - Corrections		21,263	55,317	107,000	51,683
Juvenile Detention					
Contractual Services		10,692	11,052	14,000	2,948
Ambulance Service					
Emergency Preparedness					
Personal Services		26,942	27,823	27,500	(323)
Contractual Services		3,376	8,693	5,000	(3,693)
Commodities		3,043	2,714	3,750	1,036
Capital Outlay				1,250	1,250
Reimbursed Expense	(18,390)	(13,245)	(8,366)	4,879
Total Emergency Preparedness		14,971	25,985	29,134	3,149
Total Public Safety		560,163	636,853	693,134	56,281

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Health				
Coroner				
Contractual Services	\$ 8,054	6,394	10,000	3,606
Reimbursed Expense	(113)	(263)	(200)	63
Total Coroner	<u>7,941</u>	<u>6,131</u>	<u>9,800</u>	<u>3,669</u>
Agriculture				
Extension Council				
Contractual Services	<u>2,189</u>	<u>2,376</u>	<u>2,200</u>	(176)
Social Services for Aged and Poor				
Reconstruction and Remodeling				
Capital Outlay			<u>87,000</u>	<u>87,000</u>
Transfers				
Operating Transfers Out	<u>45,000</u>	<u>78,000</u>		(78,000)
Total Expenditures and Transfers	<u>1,202,254</u>	<u>1,378,865</u>	<u>1,544,514</u>	<u>165,649</u>
Receipts Over (Under)				
Expenditures and Transfers	107,850	167,496		
Unencumbered Cash, Beginning	180,308	288,401		
Prior Year Encumbr. Cancelled	<u>243</u>			
Unencumbered Cash, Ending	<u>288,401</u>	<u>455,897</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	98,008	81,023	85,397	(4,374)
Motor Vehicle Tax		8,565	11,447	6,779	4,668
Recreational Vehicle Tax		146	160	108	52
Delinquent Tax		1,804	3,331	991	2,340
16/20 M Truck Tax		1,910	1,495	1,960	(465)
In Lieu of Tax		208	169	351	(182)
Total Taxes		<u>110,641</u>	<u>97,625</u>	<u>95,586</u>	<u>2,039</u>
Licenses, Fees, and Permits					
Service Fees		<u>128,569</u>	<u>120,349</u>	<u>125,000</u>	<u>(4,651)</u>
Total Cash Receipts / Revenue		<u>239,210</u>	<u>217,974</u>	<u>220,586</u>	<u>(2,612)</u>
Expenditures and Transfers					
Public Safety					
Personal Services		153,227	174,630	170,000	(4,630)
Contractual Services		14,650	13,012	20,000	6,988
Commodities		18,062	17,119	30,000	12,881
Capital Outlay		2,698	4,620	15,000	10,380
Reimbursed Expense	(<u>185)</u>	<u>(66)</u>	<u></u>	<u>66</u>
Total Public Safety		<u>188,452</u>	<u>209,315</u>	<u>235,000</u>	<u>25,685</u>
Transfers					
Operating Transfers Out		<u>45,000</u>	<u>19,000</u>	<u></u>	<u>(19,000)</u>
Total Expenditures and Transfers		<u>233,452</u>	<u>228,315</u>	<u>235,000</u>	<u>6,685</u>
Receipts Over (Under)					
Expenditures and Transfers		5,758	(10,341)		
Unencumbered Cash, Beginning		<u>19,287</u>	<u>25,045</u>		
Unencumbered Cash, Ending		<u>25,045</u>	<u>14,704</u>		

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	41,971	42,566	44,880	(2,314)
Motor Vehicle Tax		4,704	4,932	2,903	2,029
Recreational Vehicle Tax		80	69	46	23
Delinquent Tax		918	1,564	424	1,140
16/20 M Truck Tax		873	825	840	(15)
In Lieu of Tax		89	89	150	(61)
Total Taxes		<u>48,635</u>	<u>50,045</u>	<u>49,243</u>	<u>802</u>
Transfers					
Operating Transfers In			25,000		25,000
Total Cash Receipts / Revenue		<u>48,635</u>	<u>75,045</u>	<u>49,243</u>	<u>25,802</u>
Expenditures and Transfers					
General Government					
Personal Services		40,834	38,434	37,440	(994)
Contractual Services		5,753	9,711	3,000	(6,711)
Commodities		1,224	1,327	2,500	1,173
Capital Outlay				7,500	7,500
Total General Government		<u>47,811</u>	<u>49,472</u>	<u>50,440</u>	<u>968</u>
Transfers					
Operating Transfers Out			968		(968)
Total Expenditures and Transfers		<u>47,811</u>	<u>50,440</u>	<u>50,440</u>	<u></u>
Receipts Over (Under)					
Expenditures and Transfers		824	24,605		
Unencumbered Cash, Beginning		<u>1,657</u>	<u>2,481</u>		
Unencumbered Cash, Ending		<u>2,481</u>	<u>27,086</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	17,106	17,007	17,916	(909)
Motor Vehicle Tax		2,014	2,013	1,183	830
Recreational Vehicle Tax		34	28	19	9
Delinquent Tax		410	667	173	494
16/20 M Truck Tax		394	353	342	11
In Lieu of Tax		36	35	61	(26)
Total Cash Receipts / Revenue		<u>19,994</u>	<u>20,103</u>	<u>19,694</u>	<u>409</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Total Expenditures and Transfers		<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		194	303		
Unencumbered Cash, Beginning		<u>1</u>	<u>195</u>		
Unencumbered Cash, Ending		<u>195</u>	<u>498</u>		

Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	25,327	37,155	39,178	(2,023)
Motor Vehicle Tax		2,176	2,957	1,751	1,206
Recreational Vehicle Tax		37	41	28	13
Delinquent Tax		581	940	256	684
16/20 M Truck Tax		354	383	506	(123)
In Lieu of Tax		54	77	91	(14)
Total Cash Receipts / Revenue		<u>28,529</u>	<u>41,553</u>	<u>41,810</u>	<u>(257)</u>
Expenditures and Transfers					
General Government					
Personal Services		13,136	22,165	25,000	2,835
Contractual Services		7,108	16,772	17,000	228
Commodities		598	2,019	5,000	2,981
Total General Government		<u>20,842</u>	<u>40,956</u>	<u>47,000</u>	<u>6,044</u>
Transfers					
Operating Transfers Out			4,000		(4,000)
Total Expenditures and Transfers		<u>20,842</u>	<u>44,956</u>	<u>47,000</u>	<u>2,044</u>
Receipts Over (Under)					
Expenditures and Transfers		7,687	(3,403)		
Unencumbered Cash, Beginning		<u>18,753</u>	<u>26,440</u>		
Unencumbered Cash, Ending		<u>26,440</u>	<u>23,037</u>		

Woodson County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 8 of 47

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	41,550	36,953	38,963	(2,010)
Motor Vehicle Tax		3,573	4,851	2,874	1,977
Recreational Vehicle Tax		61	68	46	22
Delinquent Tax		728	1,348	420	928
16/20 M Truck Tax		704	626	831	(205)
In Lieu of Tax		88	77	149	(72)
Total Taxes		<u>46,704</u>	<u>43,923</u>	<u>43,283</u>	<u>640</u>
Miscellaneous					
Other			500		500
Total Cash Receipts / Revenue		<u>46,704</u>	<u>44,423</u>	<u>43,283</u>	<u>1,140</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		<u>42,077</u>	<u>39,746</u>	<u>50,000</u>	<u>10,254</u>
Total Expenditures and Transfers		<u>42,077</u>	<u>39,746</u>	<u>50,000</u>	<u>10,254</u>
Receipts Over (Under)					
Expenditures and Transfers		4,627	4,677		
Unencumbered Cash, Beginning		<u>10,087</u>	<u>14,714</u>		
Unencumbered Cash, Ending		<u>14,714</u>	<u>19,391</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	661,031	675,748	712,343	(36,595)
Motor Vehicle Tax		73,514	77,668	45,722	31,946
Recreational Vehicle Tax		1,243	1,088	728	360
Delinquent Tax		12,918	23,261	6,682	16,579
16/20 M Truck Tax		13,326	12,905	13,222	(317)
In Lieu of Tax		1,406	1,409	2,369	(960)
Total Cash Receipts / Revenue		<u>763,438</u>	<u>792,079</u>	<u>781,066</u>	<u>11,013</u>
Expenditures and Transfers					
General Government					
Health Insurance		419,276	443,119	440,000	(3,119)
KPERS		127,374	149,695	144,000	(5,695)
Life Insurance		2,178	2,136	2,500	364
Social Security		120,111	125,904	120,000	(5,904)
Unemployment		6,389	1,892	2,000	108
Workmen's Compensation		52,327	64,541	80,000	15,459
Reimbursed Expense	(19,986)	(32,496)		32,496
Total Expenditures and Transfers		<u>707,669</u>	<u>754,791</u>	<u>788,500</u>	<u>33,709</u>
Receipts Over (Under)					
Expenditures and Transfers		55,769	37,288		
Unencumbered Cash, Beginning		<u>20,135</u>	<u>75,904</u>		
Unencumbered Cash, Ending		<u>75,904</u>	<u>113,192</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	89,136	99,800	105,202	(5,402)
Motor Vehicle Tax		9,948	10,474	6,166	4,308
Recreational Vehicle Tax		168	147	98	49
Delinquent Tax		1,993	3,339	901	2,438
16/20 M Truck Tax		1,847	1,745	1,783	(38)
In Lieu of Tax		190	208	319	(111)
Total Cash Receipts / Revenue		<u>103,282</u>	<u>115,713</u>	<u>114,469</u>	<u>1,244</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		102,500	115,000	115,000	
Total Expenditures and Transfers		<u>102,500</u>	<u>115,000</u>	<u>115,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		782	713		
Unencumbered Cash, Beginning		<u>1</u>	<u>783</u>		
Unencumbered Cash, Ending		<u>783</u>	<u>1,496</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	2,597	2,574	2,716	(142)
Motor Vehicle Tax		300	305	180	125
Recreational Vehicle Tax		5	4	3	1
Delinquent Tax		63	101	26	75
16/20 M Truck Tax		60	53	52	1
In Lieu of Tax		6	5	9	(4)
Total Cash Receipts / Revenue		<u>3,031</u>	<u>3,042</u>	<u>2,986</u>	<u>56</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Total Expenditures and Transfers		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		31	42		
Unencumbered Cash, Beginning		<u>1</u>	<u>32</u>		
Unencumbered Cash, Ending		<u>32</u>	<u>74</u>		

Fair Building Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	6,659	6,648	7,009	(361)
Motor Vehicle Tax		814	785	462	323
Recreational Vehicle Tax		14	11	7	4
Delinquent Tax		142	245	67	178
16/20 M Truck Tax		114	144	134	10
In Lieu of Tax		14	14	24	(10)
Total Cash Receipts / Revenue		<u>7,757</u>	<u>7,847</u>	<u>7,703</u>	<u>144</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>7,750</u>	<u>7,750</u>	<u>7,750</u>	
Total Expenditures and Transfers		<u>7,750</u>	<u>7,750</u>	<u>7,750</u>	
Receipts Over (Under)					
Expenditures and Transfers		7	97		
Unencumbered Cash, Beginning			7		
Unencumbered Cash, Ending		<u>7</u>	<u>104</u>		

Woodson County, Kansas
4-H Building Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	27,526	27,664	29,166	(1,502)
Motor Vehicle Tax		2,419	3,216	1,904	1,312
Recreational Vehicle Tax		40	45	30	15
Delinquent Tax		466	914	278	636
16/20 M Truck Tax		267	429	551	(122)
In Lieu of Tax		59	58	99	(41)
Total Taxes		<u>30,777</u>	<u>32,326</u>	<u>32,028</u>	<u>298</u>
Use of Money and Property					
Rent		<u>3,510</u>	<u>2,612</u>		<u>2,612</u>
Total Cash Receipts / Revenue		<u>34,287</u>	<u>34,938</u>	<u>32,028</u>	<u>2,910</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		28,718	32,615	32,000	(615)
Commodities		2,858	1,686	3,500	1,814
Capital Outlay			430	500	70
Total Expenditures and Transfers		<u>31,576</u>	<u>34,731</u>	<u>36,000</u>	<u>1,269</u>
Receipts Over (Under)					
Expenditures and Transfers		2,711	207		
Unencumbered Cash, Beginning		<u>7,974</u>	<u>10,685</u>		
Unencumbered Cash, Ending		<u>10,685</u>	<u>10,892</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,254	24,056	25,344	(1,288)
Motor Vehicle Tax		2,787	2,852	1,678	1,174
Recreational Vehicle Tax		47	40	27	13
Delinquent Tax		567	938	245	693
16/20 M Truck Tax		554	488	485	3
In Lieu of Tax		52	50	87	(37)
Total Cash Receipts / Revenue		<u>28,261</u>	<u>28,424</u>	<u>27,866</u>	<u>558</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		261	424		
Unencumbered Cash, Beginning			261		
Unencumbered Cash, Ending		<u>261</u>	<u>685</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	6,383	7,885	8,324	(439)
Motor Vehicle Tax		746	751	442	309
Recreational Vehicle Tax		13	11	7	4
Delinquent Tax		163	253	65	188
16/20 M Truck Tax		151	130	128	2
In Lieu of Tax		14	16	23	(7)
Total Cash Receipts / Revenue		<u>7,470</u>	<u>9,046</u>	<u>8,989</u>	<u>57</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>7,500</u>	<u>9,000</u>	<u>9,000</u>	
Total Expenditures and Transfers		<u>7,500</u>	<u>9,000</u>	<u>9,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(30)	46		
Unencumbered Cash, Beginning		<u>90</u>	<u>60</u>		
Unencumbered Cash, Ending		<u>60</u>	<u>106</u>		

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	30,178	30,070	31,689	(1,619)
Motor Vehicle Tax		3,522	3,550	2,086	1,464
Recreational Vehicle Tax		60	50	33	17
Delinquent Tax		753	1,185	305	880
16/20 M Truck Tax		699	617	603	14
In Lieu of Tax		64	63	108	(45)
Total Cash Receipts / Revenue		<u>35,276</u>	<u>35,535</u>	<u>34,824</u>	<u>711</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	
Total Expenditures and Transfers		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		276	535		
Unencumbered Cash, Beginning			276		
Unencumbered Cash, Ending		<u>276</u>	<u>811</u>		

Woodson County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	19,854	19,746	20,822	(1,076)
Motor Vehicle Tax		2,342	2,337	1,374	963
Recreational Vehicle Tax		40	33	22	11
Delinquent Tax		473	768	201	567
16/20 M Truck Tax		438	411	397	14
In Lieu of Tax		42	41	71	(30)
Total Cash Receipts / Revenue		<u>23,189</u>	<u>23,336</u>	<u>22,887</u>	<u>449</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Total Expenditures and Transfers		<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		189	336		
Unencumbered Cash, Beginning			189		
Unencumbered Cash, Ending		<u>189</u>	<u>525</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	66,859	65,120	74,540	(9,420)
Motor Vehicle Tax		8,462	7,884	4,626	3,258
Recreational Vehicle Tax		144	110	74	36
Delinquent Tax		1,747	2,761	676	2,085
16/20 M Truck Tax		1,943	1,475	1,338	137
In Lieu of Tax		142	136	240	(104)
Total Cash Receipts / Revenue		<u>79,297</u>	<u>77,486</u>	<u>81,494</u>	<u>(4,008)</u>
Expenditures and Transfers					
Agriculture					
Personal Services		27,900	16,811	30,000	13,189
Contractual Services		9,847	8,747	10,000	1,253
Commodities		100,728	79,122	130,000	50,878
Capital Outlay		127	2,448	8,500	6,052
Reimbursed Expense	(100,901)	(87,647)	(96,000)	(8,353)
Total Agriculture		<u>37,701</u>	<u>19,481</u>	<u>82,500</u>	<u>63,019</u>
Transfers					
Operating Transfers Out		40,000	45,000		(45,000)
Total Expenditures and Transfers		<u>77,701</u>	<u>64,481</u>	<u>82,500</u>	<u>18,019</u>
Receipts Over (Under)					
Expenditures and Transfers		1,596	13,005		
Unencumbered Cash, Beginning		5,738	7,334		
Prior Year Encumbr. Cancelled			42		
Unencumbered Cash, Ending		<u>7,334</u>	<u>20,381</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Miscellaneous				
Other	\$	50	145	145
Total Cash Receipts / Revenue		<u>50</u>	<u>145</u>	<u>145</u>
Expenditures and Transfers				
General Government				
Contractual Services			3	100
Total Expenditures and Transfers			<u>3</u>	<u>100</u>
Receipts Over (Under)				
Expenditures and Transfers		50	142	
Unencumbered Cash, Beginning		<u>93</u>	<u>143</u>	
Unencumbered Cash, Ending		<u>143</u>	<u>285</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	115,066	122,351	128,990	(6,639)
Motor Vehicle Tax		13,433	13,539	7,960	5,579
Recreational Vehicle Tax		227	190	127	63
Delinquent Tax		2,424	4,244	1,163	3,081
16/20 M Truck Tax		2,257	2,363	2,302	61
In Lieu of Tax		245	255	412	(157)
Total Cash Receipts / Revenue		<u>133,652</u>	<u>142,942</u>	<u>140,954</u>	<u>1,988</u>
Expenditures and Transfers					
General Government					
Personal Services		83,663	88,895	91,760	2,865
Contractual Services		17,553	12,630	38,000	25,370
Commodities		2,511	2,768	2,500	(268)
Capital Outlay		23	570	10,000	9,430
Reimbursed Expense	(1,244)	(1,318)		1,318
Total General Government		<u>102,506</u>	<u>103,545</u>	<u>142,260</u>	<u>38,715</u>
Transfers					
Operating Transfers Out		25,000	25,000		(25,000)
Total Expenditures and Transfers		<u>127,506</u>	<u>128,545</u>	<u>142,260</u>	<u>13,715</u>
Receipts Over (Under)					
Expenditures and Transfers		6,146	14,397		
Unencumbered Cash, Beginning		3,986	10,132		
Unencumbered Cash, Ending		<u>10,132</u>	<u>24,529</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,011,266	1,173,171	1,236,724	(63,553)
Motor Vehicle Tax	119,049	119,008	69,950	49,058
Recreational Vehicle Tax	2,014	1,667	1,114	553
Delinquent Tax	23,233	38,495	10,223	28,272
16/20 M Truck Tax	22,005	20,888	20,229	659
In Lieu of Tax	2,151	2,489	3,624	(1,135)
Total Taxes	<u>1,179,718</u>	<u>1,355,718</u>	<u>1,341,864</u>	<u>13,854</u>
Intergovernmental				
Special City & County Highway	<u>232,113</u>	<u>238,159</u>	<u>224,030</u>	<u>14,129</u>
Miscellaneous				
Sale of Surplus Property	303			
Other	<u>5,064</u>	<u>2,653</u>		<u>2,653</u>
Total Miscellaneous	<u>5,367</u>	<u>2,653</u>		<u>2,653</u>
Total Cash Receipts / Revenue	<u>1,417,198</u>	<u>1,596,530</u>	<u>1,565,894</u>	<u>30,636</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	405,420	387,767	404,996	17,229
Contractual Services	29,880	15,833	42,592	26,759
Commodities	866,029	707,954	929,291	221,337
Capital Outlay	122,438	90,767	104,218	13,451
Reimbursed Expense	(154,794)	(147,815)		147,815
Total Maintenance	<u>1,268,973</u>	<u>1,054,506</u>	<u>1,481,097</u>	<u>426,591</u>
Administration				
Personal Services	34,347	28,125	51,163	23,038
Contractual Services	6,295	3,367	7,900	4,533
Commodities	502	3,951	7,500	3,549
Capital Outlay			19,250	19,250
Total Administration	<u>41,144</u>	<u>35,443</u>	<u>85,813</u>	<u>50,370</u>
County Shop				
Personal Services		34,393		(34,393)
Contractual Services	34			
Commodities	3,155	10,391		(10,391)
Reimbursed Expense	(3,381)			
Total County Shop	(192)	<u>44,784</u>		(44,784)
Total Public Works	<u>1,309,925</u>	<u>1,134,733</u>	<u>1,566,910</u>	<u>432,177</u>
Transfers				
Operating Transfers Out	130,000	325,000		(325,000)
Total Expenditures and Transfers	<u>1,439,925</u>	<u>1,459,733</u>	<u>1,566,910</u>	<u>107,177</u>
Receipts Over (Under)				
Expenditures and Transfers	(22,727)	136,797		
Unencumbered Cash, Beginning	52,971	31,123		
Prior Year Encumbr. Cancelled	<u>879</u>	<u>2,537</u>		
Unencumbered Cash, Ending	<u>31,123</u>	<u>170,457</u>		

Woodson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 97,104	92,874	98,640	(5,766)
Motor Vehicle Tax	8,108	9,085	4,047	5,038
Recreational Vehicle Tax	129	99	66	33
Delinquent Tax	753	1,581	989	592
16/20 M Truck Tax	2,608	2,191	2,210	(19)
Total Taxes	<u>108,702</u>	<u>105,830</u>	<u>105,952</u>	<u>(122)</u>
Miscellaneous				
Other	750	460		460
Miscellaneous	50	350		350
Total Miscellaneous	<u>800</u>	<u>810</u>		<u>810</u>
Total Cash Receipts / Revenue	<u>109,502</u>	<u>106,640</u>	<u>105,952</u>	<u>688</u>
Expenditures and Transfers				
Public Safety				
Personal Services	19,474	23,015	21,000	(2,015)
Contractual Services	26,244	26,585	38,000	11,415
Commodities	24,048	25,426	25,000	(426)
Capital Outlay	22,958		25,000	25,000
Reimbursed Expense	(453)			
Total Public Safety	<u>92,271</u>	<u>75,026</u>	<u>109,000</u>	<u>33,974</u>
Transfers				
Operating Transfers Out	10,000	25,000		(25,000)
Total Expenditures and Transfers	<u>102,271</u>	<u>100,026</u>	<u>109,000</u>	<u>8,974</u>
Receipts Over (Under)				
Expenditures and Transfers	7,231	6,614		
Unencumbered Cash, Beginning	2,134	9,365		
Prior Year Encumbr. Cancelled		348		
Unencumbered Cash, Ending	<u>9,365</u>	<u>16,327</u>		

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	30,546	33,411	35,203	(1,792)
Motor Vehicle Tax		3,427	3,591	2,113	1,478
Recreational Vehicle Tax		58	50	34	16
Delinquent Tax		599	1,074	309	765
16/20 M Truck Tax		478	605	611	(6)
In Lieu of Tax		65	70	109	(39)
Total Cash Receipts / Revenue		<u>35,173</u>	<u>38,801</u>	<u>38,379</u>	<u>422</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>31,946</u>	<u>36,606</u>	<u>47,475</u>	<u>10,869</u>
Total Expenditures and Transfers		<u>31,946</u>	<u>36,606</u>	<u>47,475</u>	<u>10,869</u>
Receipts Over (Under)					
Expenditures and Transfers		3,227	2,195		
Unencumbered Cash, Beginning		<u>14,561</u>	<u>17,788</u>		
Unencumbered Cash, Ending		<u>17,788</u>	<u>19,983</u>		

Woodson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,602	5,505	4,500	1,005
Total Cash Receipts / Revenue	<u>4,602</u>	<u>5,505</u>	<u>4,500</u>	<u>1,005</u>
Expenditures and Transfers				
Health				
Contractual Services		5,500	9,500	4,000
Total Expenditures and Transfers		<u>5,500</u>	<u>9,500</u>	<u>4,000</u>
Receipts Over (Under)				
Expenditures and Transfers	4,602	5		
Unencumbered Cash, Beginning	<u>4,734</u>	<u>9,336</u>		
Unencumbered Cash, Ending	<u>9,336</u>	<u>9,341</u>		

Special Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	45,820	66,790	70,418	(3,628)
Motor Vehicle Tax		5,174	5,386	3,170	2,216
Recreational Vehicle Tax		88	75	50	25
Delinquent Tax		1,104	1,740	463	1,277
16/20 M Truck Tax		951	908	917	(9)
In Lieu of Tax		97	139	164	(25)
Total Cash Receipts / Revenue		<u>53,234</u>	<u>75,038</u>	<u>75,182</u>	<u>(144)</u>
Expenditures and Transfers					
Public Works					
Contractual Services		18,010	529	180,000	179,471
Commodities		<u>59,100</u>			
Total Expenditures and Transfers		<u>77,110</u>	<u>529</u>	<u>180,000</u>	<u>179,471</u>
Receipts Over (Under)					
Expenditures and Transfers	(23,876)	74,509		
Unencumbered Cash, Beginning		<u>104,926</u>	<u>81,050</u>		
Unencumbered Cash, Ending		<u>81,050</u>	<u>155,559</u>		

Special Liability Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	15,272	16,706	17,598	(892)
Motor Vehicle Tax		1,772	1,795	1,057	738
Recreational Vehicle Tax		31	25	17	8
Delinquent Tax		597	772	154	618
16/20 M Truck Tax		683	302	306	(4)
In Lieu of Tax		32	35	80	(45)
Total Cash Receipts / Revenue		<u>18,387</u>	<u>19,635</u>	<u>19,212</u>	<u>423</u>
Expenditures and Transfers					
General Government					
Contractual Services		<u>34,275</u>	<u>35,998</u>	<u>58,000</u>	<u>22,002</u>
Total Expenditures and Transfers		<u>34,275</u>	<u>35,998</u>	<u>58,000</u>	<u>22,002</u>
Receipts Over (Under)					
Expenditures and Transfers	(15,888)	(16,363)	
Unencumbered Cash, Beginning		<u>55,386</u>	<u>39,498</u>		
Unencumbered Cash, Ending		<u>39,498</u>	<u>23,135</u>		

Woodson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,406	2,878	3,000	(122)
Total Cash Receipts / Revenue	<u>2,406</u>	<u>2,878</u>	<u>3,000</u>	<u>(122)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			14,850	14,850
Total Expenditures and Transfers			<u>14,850</u>	<u>14,850</u>
Receipts Over (Under)				
Expenditures and Transfers	2,406	2,878		
Unencumbered Cash, Beginning	<u>8,850</u>	<u>11,256</u>		
Unencumbered Cash, Ending	<u>11,256</u>	<u>14,134</u>		

Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Transient Guest Tax	\$	<u>8,229</u>	<u>7,640</u>	<u>10,000</u>	<u>(2,360)</u>
Total Cash Receipts / Revenue		<u>8,229</u>	<u>7,640</u>	<u>10,000</u>	<u>(2,360)</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		<u>9,026</u>	<u>6,058</u>	<u>24,000</u>	<u>17,942</u>
Total Expenditures and Transfers		<u>9,026</u>	<u>6,058</u>	<u>24,000</u>	<u>17,942</u>
Receipts Over (Under)					
Expenditures and Transfers	(797)	1,582		
Unencumbered Cash, Beginning		<u>11,941</u>	<u>11,144</u>		
Unencumbered Cash, Ending		<u>11,144</u>	<u>12,726</u>		

Woodson County, Kansas
Special Ambulance Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 45,000	19,000
Total Cash Receipts / Revenue	<u>45,000</u>	<u>19,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	45,000	19,000
Unencumbered Cash, Beginning	<u>66,422</u>	<u>111,422</u>
Unencumbered Cash, Ending	<u><u>111,422</u></u>	<u><u>130,422</u></u>

Woodson County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 70,000	107,968
Total Cash Receipts / Revenue	<u>70,000</u>	<u>107,968</u>
Expenditures and Transfers		
General Government		
Capital Outlay	8,391	27,113
Transfers		
Operating Transfers Out	25,000	25,000
Total Expenditures and Transfers	<u>8,391</u>	<u>52,113</u>
Receipts Over (Under)		
Expenditures and Transfers	61,609	55,855
Unencumbered Cash, Beginning	200,646	262,255
Unencumbered Cash, Ending	<u>262,255</u>	<u>318,110</u>

Woodson County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 40,000	45,000	25,000	20,000
Total Cash Receipts / Revenue	<u>40,000</u>	<u>45,000</u>	<u>25,000</u>	<u>20,000</u>
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers	40,000	45,000		
Unencumbered Cash, Beginning	<u>87,952</u>	<u>127,952</u>		
Unencumbered Cash, Ending	<u>127,952</u>	<u>172,952</u>		

Woodson County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 130,000	325,001
Total Cash Receipts / Revenue	<u>130,000</u>	<u>325,001</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>86,793</u>	<u>144,668</u>
Total Expenditures and Transfers	<u>86,793</u>	<u>144,668</u>
Receipts Over (Under)		
Expenditures and Transfers	43,207	180,333
Unencumbered Cash, Beginning	<u>125,594</u>	<u>168,801</u>
Unencumbered Cash, Ending	<u><u>168,801</u></u>	<u><u>349,134</u></u>

Woodson County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	2,467
Transfers		
Operating Transfers In	10,000	25,000
Miscellaneous		
Other	3,500	
Total Cash Receipts / Revenue	13,500	27,467
Expenditures and Transfers		
Equipment		
Public Safety	20,532	12,554
Total Expenditures and Transfers	20,532	12,554
Receipts Over (Under)		
Expenditures and Transfers	(7,032)	14,913
Unencumbered Cash, Beginning	58,731	51,699
Unencumbered Cash, Ending	51,699	66,612

Woodson County, Kansas
Rural Fire District Donations Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,165	6,124
Total Cash Receipts / Revenue	<u>1,165</u>	<u>6,124</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>1,772</u>	<u>2,408</u>
Total Expenditures and Transfers	<u>1,772</u>	<u>2,408</u>
Receipts Over (Under)		
Expenditures and Transfers	(607)	3,716
Unencumbered Cash, Beginning	<u>9,135</u>	<u>8,528</u>
Unencumbered Cash, Ending	<u><u>8,528</u></u>	<u><u>12,244</u></u>

Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Licenses, Fees, and Permits					
Emergency Telephone Tax	\$	50,925	49,915	42,000	7,915
Total Cash Receipts / Revenue		50,925	49,915	42,000	7,915
Expenditures and Transfers					
Public Safety					
Contractual Services		10,221	11,710	35,000	23,290
Commodities		1,086		5,000	5,000
Capital Outlay				35,000	35,000
Total Expenditures and Transfers		11,307	11,710	75,000	63,290
Receipts Over (Under)					
Expenditures and Transfers		39,618	38,205		
Unencumbered Cash, Beginning		27,271	66,889		
Unencumbered Cash, Ending		66,889	105,094		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 315,611	329,520	275,000	54,520
Licenses, Fees, and Permits				
Service Fees	14,290	13,279	10,000	3,279
Miscellaneous				
Sale of Recycling Materials	15,990	14,451	20,000	(5,549)
Total Cash Receipts / Revenue	<u>345,891</u>	<u>357,250</u>	<u>305,000</u>	<u>52,250</u>
Expenditures and Transfers				
Sanitation				
Personal Services	142,108	141,451	150,000	8,549
Contractual Services	127,456	92,482	105,000	12,518
Commodities	16,392	24,202	54,000	29,798
Capital Outlay	95,000	50,358	95,000	44,642
Reimbursed Expense	(64)	(164)		164
Total Expenditures and Transfers	<u>380,892</u>	<u>308,329</u>	<u>404,000</u>	<u>95,671</u>
Receipts Over (Under)				
Expenditures and Transfers	(35,001)	48,921		
Unencumbered Cash, Beginning	<u>117,278</u>	<u>82,277</u>		
Unencumbered Cash, Ending	<u>82,277</u>	<u>131,198</u>		

Woodson County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 33,023	33,050
Miscellaneous		
Other	875	1,051
Total Cash Receipts / Revenue	<u>33,898</u>	<u>34,101</u>
Expenditures and Transfers		
General Government		
Personal Services	5,638	5,652
Contractual Services	25	
Commodities		750
Total General Government	<u>5,663</u>	<u>6,402</u>
Transfers		
Operating Transfers Out	29,560	28,235
Total Expenditures and Transfers	<u>35,223</u>	<u>34,637</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,325)	(536)
Unencumbered Cash, Beginning	<u>29,560</u>	<u>28,235</u>
Unencumbered Cash, Ending	<u><u>28,235</u></u>	<u><u>27,699</u></u>

Woodson County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,421	666
Total Cash Receipts / Revenue	<u>1,421</u>	<u>666</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>811</u>	<u>50</u>
Total Expenditures and Transfers	<u>811</u>	<u>50</u>
Receipts Over (Under)		
Expenditures and Transfers	610	616
Unencumbered Cash, Beginning	<u>3,471</u>	<u>4,081</u>
Unencumbered Cash, Ending	<u><u>4,081</u></u>	<u><u>4,697</u></u>

Woodson County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Drug Control Tax	\$ 3,376	5,412
Licenses, Fees, and Permits		
Officer Fees		1,080
Miscellaneous		
Sale of Confiscations	1,020	
Total Cash Receipts / Revenue	4,396	6,492
Expenditures and Transfers		
Public Safety		
Contractual Services	1,561	4,775
Total Expenditures and Transfers	1,561	4,775
Receipts Over (Under)		
Expenditures and Transfers	2,835	1,717
Unencumbered Cash, Beginning	2,752	5,587
Unencumbered Cash, Ending	5,587	7,304

Woodson County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,426	488
Total Cash Receipts / Revenue	<u>1,426</u>	<u>488</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,426	488
Unencumbered Cash, Beginning	<u>2,356</u>	<u>3,782</u>
Unencumbered Cash, Ending	<u>3,782</u>	<u>4,270</u>

Woodson County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,764	5,362
Total Cash Receipts / Revenue	<u>4,764</u>	<u>5,362</u>
Expenditures and Transfers		
General Government		
Contractual Services	6,020	2,684
Commodities	<u>555</u>	<u> </u>
Total Expenditures and Transfers	<u>6,575</u>	<u>2,684</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,811)	2,678
Unencumbered Cash, Beginning	<u>6,534</u>	<u>4,723</u>
Unencumbered Cash, Ending	<u><u>4,723</u></u>	<u><u>7,401</u></u>

Woodson County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 471	
Total Cash Receipts / Revenue	<u>471</u>	
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>612</u>	<u>191</u>
Total Expenditures and Transfers	<u>612</u>	<u>191</u>
Receipts Over (Under)		
Expenditures and Transfers	(141)	(191)
Unencumbered Cash, Beginning	<u>4,701</u>	<u>4,560</u>
Unencumbered Cash, Ending	<u><u>4,560</u></u>	<u><u>4,369</u></u>

Woodson County, Kansas
 Juvenile Intake Grant Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,567	1,567
Unencumbered Cash, Ending	1,567	1,567

Woodson County, Kansas
Community Development Block Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	3,032	3,032
Unencumbered Cash, Ending	3,032	3,032

Woodson County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	3,954	3,954
Unencumbered Cash, Ending	3,954	3,954

Woodson County, Kansas
LEPP Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 100	175
Total Cash Receipts / Revenue	<u>100</u>	<u>175</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	100	175
Unencumbered Cash, Beginning		100
Unencumbered Cash, Ending	<u>100</u>	<u>275</u>

Woodson County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,919	1,919
Unencumbered Cash, Ending	1,919	1,919

Woodson County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Neosho Falls City - General	\$	11,550	11,550	
Toronto City - Bond and Interest		25,001	25,001	
Toronto City - General		34,914	34,914	
Toronto City - Library		2,859	2,859	
Toronto City - Special Liability		2,859	2,859	
Yates Center City - General		310,806	310,806	
Yates Center City - Library		61,359	61,359	
Yates Center City - Recreation		19,285	19,285	
Yates Center City - Special Law Enforcement		14,515	14,515	
Yates Center City - Multi-Year Capital Improv		14,509	14,509	
Piqua City Lighting - General		1,442	1,442	
Subtotal Cities		<u>499,099</u>	<u>499,099</u>	
Townships:				
Center Township - General	865			865
Liberty Township - General	2,311	2,026	4,107	230
North Township - General		614	614	
Perry Twp - General	17	615	629	3
Toronto Twp - General		2	2	
Toronto Township - Fire		10,185	10,185	
Toronto Township - Building		10,190	10,190	
Subtotal Townships	<u>3,193</u>	<u>23,632</u>	<u>25,727</u>	<u>1,098</u>
Schools:				
USD #245 - General		33,369	33,212	157
USD #245 - Capital Outlay		6,852	6,827	25
USD #245 - Supplement General	601	42,631	43,010	222
USD #258 - General		9,328	9,318	10
USD #258 - Bond and Interest	456	7,767	7,828	395
USD #258 - Capital Outlay		1,444	1,363	81
USD #258 - Recreation Commission	67	1,278	1,285	60
USD #258 - Supplemental General	711	15,616	15,640	687
USD #366 - General		542,635	541,590	1,045
USD #366 - Capital Outlay		22	22	
USD #366 - Supplemental General	14,369	879,905	882,824	11,450
USD #386 - General		16,280	16,196	84
USD #386 - Supplemental General		20,385	20,307	78
USD #387 - General	(458) (1,879	1,419	2
USD #387 - Supplemental General	(343) (2,300	1,903	54
USD #389 - General		28,795	28,792	3
USD #389 - Bond and Interest	828	32,035	32,146	717
USD #389 - Capital Outlay	112	4,543	4,433	222
USD #389 - Recreation Commission	175	7,746	7,753	168
USD #389 - Supplemental General	1,376	65,306	65,340	1,342
USD #484 - General		819	819	
USD #484 - Supplemental General		1,504	1,504	
USD #484 - Recreation		84	84	
Subtotal Schools	<u>17,894</u>	<u>1,722,523</u>	<u>1,723,615</u>	<u>16,802</u>

Woodson County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cemeteries:				
Askren Cemetery - General		1,877	1,877	
Belmont Cemetery - General	536	1,227	904	859
Big Sandy Cemetery - General		1,749	1,749	
Buffalo Cemetery - General		999	999	
Carlisle Cemetery - General		685	685	
Central Owl Creek Cemetery - General	608	2,132	2,144	596
Kalida Cemetery - General		1,675	1,675	
Liberty Cemetery - General	224	1,172	1,186	210
Neosho Falls - Cemetery		2,547	2,547	
Little Sandy Cemetery - General		472	472	
Pleasant Valley Cemetery - General	1,339	927	1,051	1,215
Toronto Cemetery - General		5,269	5,269	
Yates Center Cemetery - General		26,714	26,714	
Subtotal Cemeteries	<u>2,707</u>	<u>47,445</u>	<u>47,272</u>	<u>2,880</u>
Watershed Districts:				
Cherry Plum WS Dist #17 - General		20,863	20,863	
Upper Verdigris WS Dist #24 - General		905	905	
Big Creek WS Dist #48 - General		1,376	1,376	
Cedar Creek WS Dist #97 - General		11,758	11,758	
Subtotal Watershed Districts		<u>34,902</u>	<u>34,902</u>	
Woodson Co. Improvement District #2:				
Woodson Co. Improvement District #2		1,360	1,360	
Subtotal Woodson Co. Improvement District #2		<u>1,360</u>	<u>1,360</u>	
Regional Library:				
SEK Library General		47,118	47,118	
SEK Library Employee Benefits		3,525	3,525	
Subtotal Regional Library		<u>50,643</u>	<u>50,643</u>	
Total Subdivisions	<u>23,794</u>	<u>2,379,604</u>	<u>2,382,618</u>	<u>20,780</u>
State Funds:				
State Educational Building	701	39,445	39,540	606
State Institutional Building	350	19,723	19,770	303
		3	3	
		29,770	29,748	22
Total State Funds	<u>1,051</u>	<u>88,941</u>	<u>89,061</u>	<u>931</u>
Other Agency Funds:				
Payroll Clearing		2,040,621	2,040,621	
Motor Vehicle Licenses	168	296,098	296,129	137
Driver License Fees		7,134	7,112	22
Game Licenses	598	13,540	13,622	516
Cereal Malt Beverage Licenses	150	200	200	150
Heritage Trust	167	3,004	2,470	701

Woodson County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sales Tax	13,395	154,285	155,438	12,242
Oil & Gas Depletion Fund	29,297	21,461		50,758
Treasurer's Holding Account	1,955	1,702	2,952	705
Total Other Agency Funds	<u>45,730</u>	<u>2,538,045</u>	<u>2,518,544</u>	<u>65,231</u>
Distributable Funds:				
Current Tax	4,007,193	6,518,569	6,372,729	4,153,033
Delinquent Tax	87,312	311,960	256,152	143,120
Motor Vehicle Tax	15,529	557,479	551,417	21,591
Recreational Vehicle Tax	182	8,586	8,540	228
Mineral Production Tax		2,664	2,664	
Flood Control		418	418	
Local Alcoholic Liquor		11,260	11,260	
In Lieu of Tax		12,556	12,556	
Commercial Vehicle Tax		32,581	32,481	100
Total Distributable Funds	<u>4,110,216</u>	<u>7,456,073</u>	<u>7,248,217</u>	<u>4,318,072</u>
Total Agency Funds	<u>4,180,791</u>	<u>12,462,663</u>	<u>12,238,440</u>	<u>4,405,014</u>

County of Woodson, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	6,232,925
Special Assessments		333,688
Add: Supplemental Tax Roll		1,840
Deduct: Taxes Abated		<u>(336,951)</u>
Tax Roll as Adjusted		<u><u>6,231,502</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	6,061,629
Uncollected:		
Personal Property	5,540	
Real Estate	<u>164,333</u>	
Total Uncollected		<u>169,873</u>
Net Tax Roll		<u><u>6,231,502</u></u>

County of Woodson, Kansas
Denise Julian, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 4)

Balance - January 1	\$	0
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Receipts:

Fish and Game Licenses	\$	13,539
Fish and Game Fees		1,107
Cereal Malt Beverage Licenses		<u>150</u>

Total Receipts		14,796
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Disbursements:

To County Treasurer		<u>14,796</u>
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Balance - December 31		<u><u>0</u></u>
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County of Woodson, Kansas
Jamie Nitsch, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 4)

Balance - January 1 \$ 20

Receipts:

Mortgage Registration Fees and Heritage Trust	\$ 75,210
Recording Fees	10,076
Register of Deeds Technology Fund Fees	5,362
Copy Charges and UCC Fees	<u>2,190</u>

Total Receipts 92,838

Disbursements:

To County Treasurer: 92,838

Balance - December 31 20

County of Woodson, Kansas
 Lisa Page, Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 3 of 4)

Balance - January 1		\$ 51,824
<u>Receipts:</u>		
State Share of Clerk Fees	\$ 49,797	
LETC Fees	10,479	
IDS	191	
Criminal Probation Fees	2,679	
Drivers License Reinstatement Fees	2,988	
Indigent Defense Fee	500	
State General Fund	662	
Checking Account Interest	96	
Fines	65,077	
Marriage Licenses	826	
KBI DNA Database Fees	1,032	
CC Supervision Fund (DUI Fine)	250	
County Share of Clerk Fees	560	
PATF Fees	1,394	
Juvenile Supervision Fees	60	
Attorney Fees - County Reimbursement	7,629	
Miscellaneous Fees - County	311	
Finger Print Fee	1,446	
Fish and Game Prosecution Fee	700	
Law Library Fees	5,551	
Attorney Fees - State Reimbursement	2,884	
KBI Lab Fees	2,845	
Bonds	9,890	
Judgments, Restitution, Sale Proceeds, and Other	11,137	
Overage Refunds	242	
Unapplied Receipts	6,961	
Judgements	42,303	
Judicial Branch Surcharge	19,818	
Total Receipts		248,308
<u>Disbursements:</u>		
State Share of Clerk Fees	\$ 49,797	
LETC Fees	10,479	
IDS	191	
Criminal Probation Fees	2,679	
Drivers License Reinstatement Fees	2,988	
Indigent Defense Fee	500	
State General Fund	662	
Checking Account Interest	92	
Fines	65,077	
Marriage Licenses	826	
KBI DNA Database Fees	1,032	
CC Supervision Fund (DUI Fine)	250	
County Share of Clerk Fees	560	
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Juvenile Supervision Fees	60	
Attorney Fees - County Reimbursement	7,629	
Miscellaneous Fees - County	311	
Finger Print Fee	1,446	
Fish and Game Prosecution Fee	700	
Law Library Fees	5,551	
Attorney Fees - State Reimbursement	2,884	
KBI Lab Fees	2,845	
Bonds	15,050	
Judgments, Restitution, Sale Proceeds, and Other	11,137	
Overage Refunds	242	
Unapplied Receipts	7,961	
Judgements	2,430	
Judicial Branch Surcharge	19,818	
Total Disbursements		214,591
Balance - December 31		85,541
Composition of Ending Balance:		
Demand Deposit - Yates Center Branch Bank	\$	85,541

County of Woodson, Kansas
Anthony Bauer, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 4 of 4)

Balance - January 1 \$ 0

Receipts:

Bonds	\$ 5,172	
Delinquent Tax Warrants	70,350	
Jail Keep	3,083	
Impound Lot Fees	128	
VIN Fees	3,255	
Civil Process	1,830	
Other Fees	195	
Offender Registration Fees	1,080	
Inmate Phone	1,188	
Conceal and Carry	488	
Other		
Total Receipts		86,769

Disbursements:

To County Treasurer:	81,597
To Courts	5,172

Total Disbursements	86,769
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Balance - December 31	0
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